



School of Business

BA 937: Information Systems Design and Development for Accountants

Sample Test - Teaching Period 1 - 2006

Student Name: _____ Student ID: _____

Signature: _____

Day/Date	
Venue	TBA
Duration	1 hour
Lecturer	Pat Thompson
Total Marks	10

Instructions to candidates:

- This examination contributes 10% toward the overall assessment in the unit.
- There are twenty questions on this paper. You must attempt ALL questions

Question	Topic	Type	Marks	Ans	Score
1	Data and Information	Theory	2		
2	Budget Variance Reports	Theory	2		
3	Levels of Management	Theory	2		
4	Functional & Process Organisations	Theory	2		
5	Understanding a flowchart	Practical	2		
6	Payment Cycle - definition	Theory	2		
7	Inventory Control	Theory	2		
8	Authorising Payment	Theory	2		
9	Receipt of Goods	Theory	2		
10	Flowchart – Payment Cycle				
10a	Receipt of Goods	Practical	2		
10b	Receipt of Goods	Practical	2		
10c	Documents to authorize payment	Practical	2		
10d	Manual Payment processing	Practical	2		
10e	Payment Documentation	Practical	2		
10f	Document Filing	Practical	2		
11	Remittance Advice	Theory	2		
12	Payment Cycle Functions	Theory	2		
13	Customer Billing	Theory	2		
14	TQM and BPR	Theory	1		
15	Process & Functional organizations	Theory	1		
16	Context Diagram	Theory	1		
17	Data Flow Diagram	Theory	1		
18	Balancing Data Flow Diagrams	Theory	1		
19	System Documentation	Theory	1		
20	Payment Cycle Controls	Theory	1		
			43		

Q1. The scanning of sales items at a supermarket checkout is an illustration of the capturing of

- A. sales information
- B. sales data
- C. sales statistics
- D. sales reports

Q2. A financial accounting system may generate variance reports, providing information about the difference between actual and budgeted levels of expenditure. This report is an example of

- A. feedback
- B. processes
- C. input
- D. information overload

Q3. An example of a strategic level decision would be:

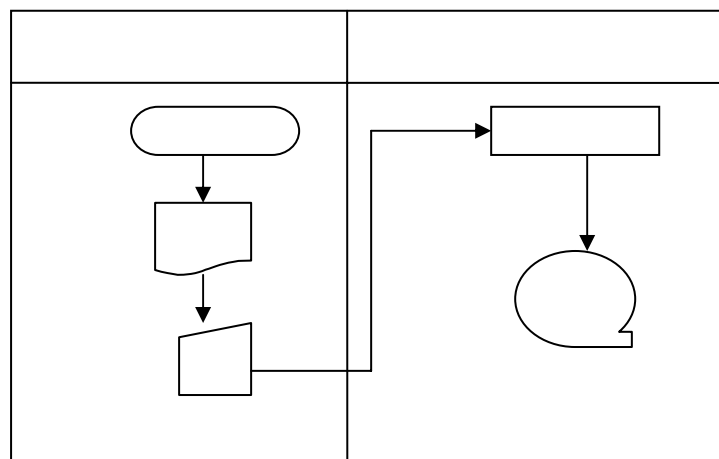
- A. determining the quantity of raw materials to purchase
- B. appointing a new line manager responsible for running the delivery department
- C. reconfiguring the production line design to eliminate wasted time due to bottlenecks
- D. deciding whether or not to acquire the remaining shares of a partially owned subsidiary.

Q4. Jones and Clarke, a retail organisation that was established in 1910, has a hierarchical structure reflective of the early 1900's. It now finds that customers are becoming increasingly dissatisfied with the business and are seeking alternative places to shop. This is most likely due to:

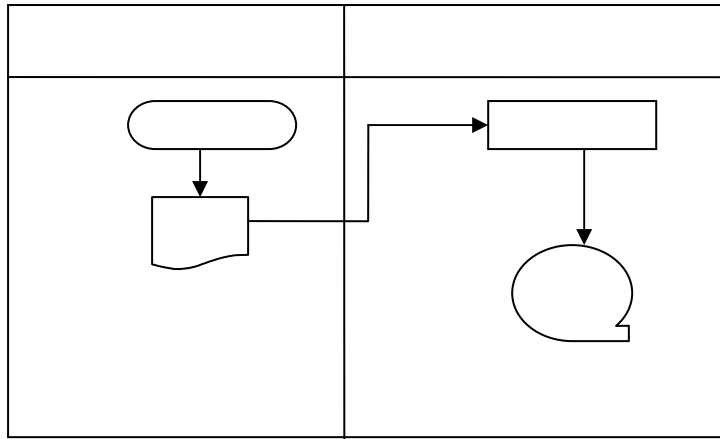
- A. the organisational structure creating communication problems
- B. the organisational structure that is not adding value in its logistics management
- C. a structure that focuses too much on control and not enough on customer
- D. employees not being accommodating to customer demands

Q5. Which of the following flowcharts shows data being keyed into a computer and the data stored on a tape drive?

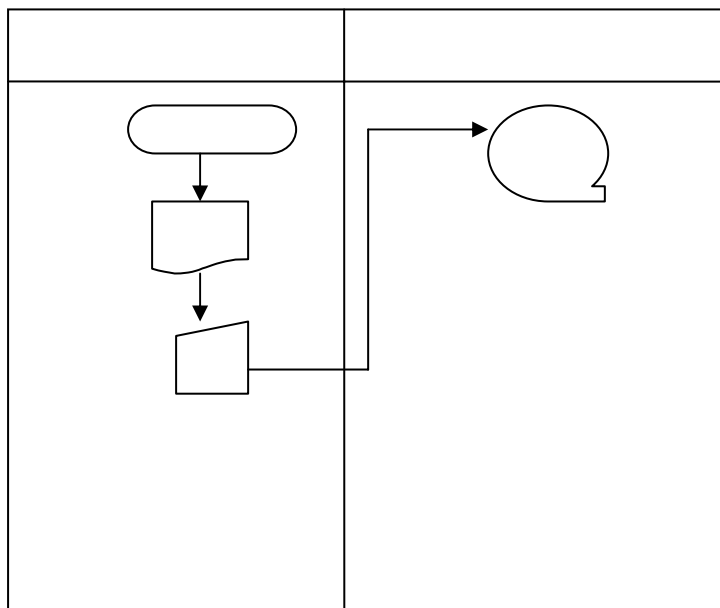
A.



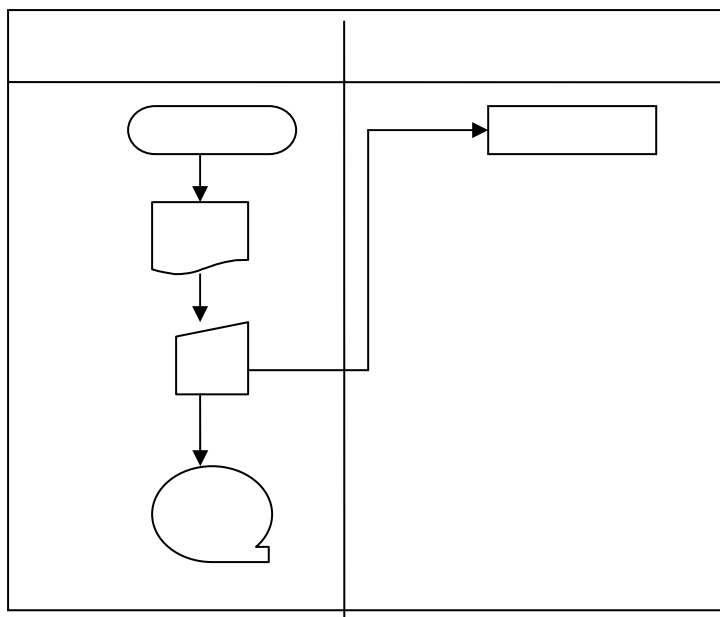
B.



C.

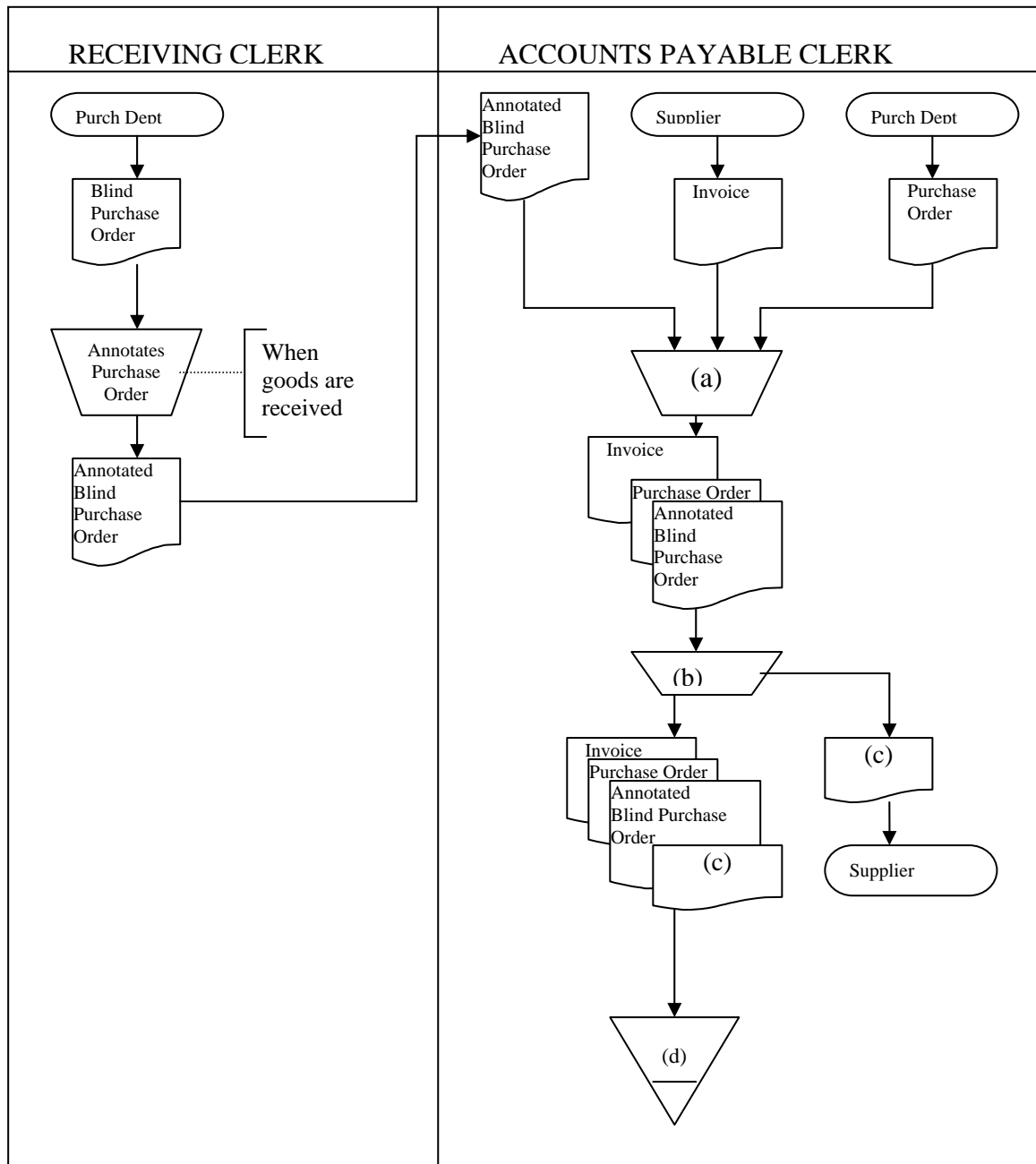


D.



- Q6. Which of the following logical processes would typically NOT be part of the payment cycle?**
- A. Request goods
 - B. Order goods
 - C. Receive goods
 - D. Receive payment from customer
- Q7. The inventory control function is concerned with all of the following EXCEPT:**
- A. the determination of quantities to order
 - B. providing other cycles with details of inventory levels
 - C. the writing off of inventory that is obsolete
 - D. the determination of when to place an order
- Q8. As part of the authorising of payments prior to issuing a cheque it is common for three documents to be matched up and compared. Which combination below contains the three documents that get matched up?**
- i. Purchase Requisition
 - ii. Purchase Order
 - iii. Receiving Report
 - iv. Invoice
 - v. Shipping Notice
- A. ii, iii, iv
 - B. i, iii, iv
 - C. i, iv, v
 - D. ii, iv, i
- Q9. A control in the purchasing cycle to help us identify immediately the receipt of unordered goods is:**
- A. The preparation of a receiving report, which is later checked by a supervisor
 - B. The online entry of details about goods received, with the computer comparing these to the purchase order details
 - C. Having staff in the receiving department inspect all deliveries that arrive
 - D. Only accept goods from suppliers that we know and regularly deal with

Questions 10a to 10f refer to the flowchart shown below.



Q10a. A blind copy of the purchase order would be used by the receiving clerk in order to:

- A. identify that the correct quantity of goods has been delivered
- B. record the quantity of goods received
- C. authorise the acceptance of the delivery
- D. confirm the delivery with the supplier

Q10b. The manual process labeled “Annotate purchase order” would involve the receiving clerk writing what on the blind purchase order?

- A. The amount of goods ordered from the supplier
- B. The amount of goods received from the supplier
- C. The amount of goods sent to the customer
- D. The amount of goods available for sale

Q10c. In the flowchart, manual process (a) could best be described as:

- A. Receiving the invoice, annotated purchase order and the purchase order
- B. Preparing the invoice, annotated purchase order and the purchase order
- C. Matching the invoice, annotated purchase order and the purchase order
- D. Filing the invoice, annotated purchase order and the purchase order

Q10d. In the flowchart, manual process (b) could be best described as:

- A. Preparing payment
- B. Matching the receiving report, invoice and purchase order
- C. Filing the invoice, annotated purchase order and the purchase order
- D. Preparing the invoice, annotated purchase order and the purchase order

Q10e. In the flowchart, document (c) would be:

- A. Payment (eg cheque)
- B. A copy of the receiving report
- C. A copy of the invoice
- D. A copy of the purchase requisition

Q10f. In the flowchart, the contents of the data store labeled (d) would be:

- A. the details of all unpaid invoices
- B. the details of all paid invoices
- C. the details of all invoices
- D. the details of all goods purchased

Q11. The remittance advice is an example of a:

- A. statement detailing the balance owing to a vendor
- B. turnaround document
- C. payment
- D. receipt

Q12. Which of the following is NOT a function of the payment cycle?

- A. to ensure the timely payment of purchases
- B. to ensure sufficient levels of inventory are available on hand
- C. to select a supplier for each purchase being made
- D. to prepare financial reports for users

Q13. Which document informs the customer of the amount that must be paid to the organisation for credit purchases made?

- A. Purchase Order
- B. Invoice
- C. Remittance Slip
- D. Sales Order

True/false questions

- Q14. TQM is a less dramatic form of business change than BPR. It is bottom up rather than top-down.
- Q15. A business process perspective means that organisations become driven by customer needs rather than functional goals
- Q16. The context diagram tells us what happens within a system of interest
- Q17. The physical data flow diagram expands the detail of the context diagram
- Q18. Balancing a set of data flow diagrams means that there must be the same number of external entities in the Logical, Physical and Context diagrams and the data flowing to and from the external entities must be the same in all diagrams.
- Q19. Systems documentation is only prepared when designing a new system.
- Q20. The receiving department prepares the payment for goods received.